

Filing Form 990 Attachments – Frequently Asked Questions

November 2011

1. The Form 990 General Instructions state, in Section J, that only certain types of attachments are permitted. Why are these permitted but others are not?

The Form 990 was redesigned, in part, to promote uniform reporting and to provide a structured format for attaching information to the Form. Schedule O was designed to be the mechanism for reporting any information that does not fit on the core form or the other schedules. Only the following additional documents may be included as attachments to the Form for tax years 2010-2011:

- name change amendment to organizing document, as required by Item B in the Form 990 heading;
- list of subordinate organizations included in a group return, as required by the instructions to item H in the Form 990 heading;
- letters regarding termination of tax-exempt status, as required by [Schedule N](#);
- articles of merger or dissolution, resolutions, and plans of liquidation or merger, as required by Schedule N;
- reasonable cause explanation for a delinquent return; and
- a copy of the most recent audited financial statements of a hospital organization that files Schedule H (Form 990), Hospitals.

Note: A reasonable cause explanation for a late-filed return must be made in a separate attachment, rather than in Schedule O, because such explanation would be publicly disclosed if included in Schedule O.

The documents are permitted as attachments, outside of Schedule O, because they are either separate documents that can only be provided by attaching a photocopy or a PDF file, or they must be provided separately so they can be processed by the IRS (e.g., list of group return affiliates or reasonable cause explanation for a delinquent return).

2. What happens if an organization that files electronically attempts to include other types of attachments?

An incoming e-filed return will be rejected if it includes items other than the following that are permitted by the e-file system specifications:

- name change amendment to organizing document, as required by Item B in the Form 990 heading;
- list of subordinate organizations included in a group return, as required by the instructions to item H in the Form 990 heading;
- letters regarding termination of tax-exempt status, as required by [Schedule N](#);

- articles of merger or dissolution, resolutions, and plans of liquidation or merger, as required by Schedule N;
- reasonable cause explanation for a delinquent return; and
- a copy of the most recent audited financial statements of a hospital organization that files [Schedule H](#) (Form 990), Hospitals.

3. Some Form 990 software used to prepare paper filings transfers all narrative information that does not fit on the core form or schedules onto Schedule O. Other software permits this information to be reported, for paper filings, in separate statements or "white paper attachments" that are not a part of the Form 990. May either method be used when filing a paper Form 990?

Only certain documents may be attached when filing the Form 990 (see [Permitted and Impermissible Attachments](#)). However, the IRS understands that some software companies have experienced difficulties designing software for paper filings that comports with all of the new form's filing requirements regarding attachments in time for this filing season. Consequently, for the 2010-2011 tax years, the IRS will not penalize filers of Form 990 paper-filed returns for including separate statements or attachments generated by software. Please note that a reasonable cause explanation for a late-filed return must be made in a separate attachment, rather than in Schedule O, because such explanation would be publicly disclosed if included in Schedule O.

4. Does our organization, which files a paper return, need to file all pages of a Form 990 schedule, including blank pages, when we are required to complete only a portion of the schedule? For example, we are a school, so we only complete Part I of Schedule A, not Parts II, III, and IV. Are we required to file all of Schedule A, or only Part I?

Yes, a paper Form 990 filer must file all pages of a required schedule, even if it is only required to complete parts of the schedule. For instance, the filer described in this question should file the entire [Schedule A](#), even though it will only complete Part I.